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MARIN COUNTY DISTRICT ATTORNEY
HIGH TECHNOLOGY THEFT APPREHENSION
AND PROSECUTION PROGRAM GRANT

GRANT AWARD NO. HT07070210

Independent Auditor's Report and Program Statements

For the Period July 1, 2007 through June 30, 2008

MARIN COUNTY DISTRICT ATTORNEY

**HIGH TECHNOLOGY THEFT APPREHENSION AND
PROSECUTION PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008**

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Audit Summary	1 - 3
Current Period Findings.....	4
Prior Year Findings	5
Independent Auditor's Report.....	6 - 7
Independent Auditor's Report on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8 - 10
Independent Auditor's Report on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	11 - 12
EXHIBITS:	
A - Status of Cash.....	13
B - Statement of Approved Budget and Cumulative Expenditures.....	14
C - Statement of Costs Claimed and Accepted	15
D - OES Form 201	16 - 20

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND
PROSECUTION PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

AUDIT SUMMARY

Audit Scope

We have audited the High Technology Theft Apprehension and Prosecution ("HTTAP") Program grant listed below:

<u>Grant Number</u>	<u>Audited Grant Period</u>	<u>Grant Award</u>	<u>Expenditures Claimed</u>
HT07070210	7/01/07 ~ 6/30/08	\$ 2,434,576	\$ 2,434,576

The grant was awarded to the Marin County District Attorney's Office (the "DA") by the State of California, Governor's Office of Emergency Services ("OES").

The Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) are referred to as the Program statements of the DA. These statements are prepared from the grant budget approved by OES, the Report of Expenditures and Request for Funds (OES form 201) (Exhibit D), and the grantee's records.

Our audit of the program statements covered the grant period as noted above. The objectives of our audit were to determine:

1. The fairness of the Marin County District Attorney's Office Program statements herein.
2. The adequacy of the Marin County District Attorney's Office internal control over financial reporting.
3. Compliance with applicable laws and regulations.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the grantee or which require an allowable interpretation by OES. Costs recommended for disallowance are costs that we have documentary evidence beyond reasonable doubt that the grantee is in violation of legislative or regulatory requirements or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested. We noted no costs that we consider to be questioned or that we recommend for disallowance as defined above.

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND PROSECUTION PROGRAM GRANT FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Background

The HTTAP Program began in 1998 to address the proliferation of high technology crimes in the state of California and is mandated through the California Penal Code § 13848 through 13848.6. High technology crimes are those crimes in which technology is used as an instrument in committing a crime, assisted in the commission of a crime, or which is the target of a criminal act.

Marin County District Attorney's Office HTTAP Program is comprised of law enforcement and prosecutors from thirteen contiguous counties located north of San Francisco and are referred to as the Northern California Computer Crimes Task Force.

Significant Accounting Policies

Description of Reporting Entity

The Program statements represent the status of cash and results of operations of the Marin County District Attorney's Office HTTAP Program. The Program was funded by a grant from OES. The accompanying Program statements present only the activities of the HTTAP Program and are not intended to present the financial position and result of operation of the Marin County District Attorney's Office in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation - Fund Accounting

The accounts of the Marin County District Attorney's Office are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Basis of Accounting - Modified Accrual

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the Program statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Most governmental units are accounted for using the modified accrual basis of accounting. Revenues are recognized either when they are received in cash (e.g., licenses or fines) or when collection of the amounts can be reasonably estimated to be received in the near future (e.g., property taxes). Expenses are generally recognized in the period in which goods and services are received or a liability is incurred.

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND PROSECUTION PROGRAM GRANT FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Matching Fund Requirements

The HTTAP Program requires that grant recipients match 20% of the total grant expenditures.

Cash on Hand

The negative cash on hand of \$442,035 represents expenditures incurred and paid by the program during the grant award period, but not yet reimbursed by OES. The OES short-paid claim #4 because \$1,203 of the reimbursement requested was in the wrong budget category. Once the OES cuts funds from a reimbursement payment, the requestor must submit a new reimbursement claim after the problem is resolved to receive the funds. The Marin County District Attorney's Office adjusted the budget category with an approved budget modification and submitted reimbursement claim #5 in order to receive the funds that were cut from claim #4.

Grant Period

The Marin County District Attorney's Office was awarded a total budget of \$2,434,576 for the period July 1, 2007 through June 30, 2008.

Exit Conference

The audit results and the audit report process were discussed with the representatives of the Marin County District Attorney's Office on December 22, 2008. It was explained to those in attendance that the results were subject to a final review prior to release of the draft report. Any changes made based upon this review would be incorporated into the report.

CURRENT PERIOD FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND
PROSECUTION PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

CURRENT PERIOD FINDINGS

As a result of our audit testwork, evaluation of the internal control over financial reporting, and review of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the current grant period.

PRIOR YEAR FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION & PROSECUTION
PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

PRIOR YEAR FINDINGS

In accordance with our prior audit of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the prior year grant period.



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

INDEPENDENT AUDITOR'S REPORT

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) of the Marin County District Attorney's Office for the High Technology Theft Apprehension and Prosecution Program (the "Program") grant awarded by the State of California, Governor's Office of Emergency Services ("OES") as noted below.

Grant Number

HT07070210

Audit Period

7/01/07 ~ 6/30/08

The amounts included in the Program statements are the responsibility of management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, as they pertain to financial audits. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Program statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the Program statements. We believe that our audit provides a reasonable basis for our opinion.

The Marin County District Attorney's Office prepares OES form 201 in accordance with OES requirements. The accounting practices used to prepare the forms may differ in some respects from generally accepted accounting principles of the United States of America. Accordingly, the accompanying Program statements, which are based in part on OES form 201, are not intended to present the financial position and results of operations in conformity with generally accepted accounting principles in the United States of America.



In our opinion, the Program statements referred to in the first paragraph present fairly, in all material respects, the status of cash, the approved budget and cumulative expenditures, and the allowable costs for the grant and grant period audited.

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 22, 2008 on our consideration of the Marin County District Attorney's Office internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County High Technology Theft Apprehension and Prosecution Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. D. Uhlenberg LLP

December 22, 2008
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) of the Marin County District Attorney's Office, for the grant awarded by the State of California, Governor's Office of Emergency Services, noted below, and have issued our report thereon dated December 22, 2008.

Grant Number

Audit Period

HT07070210

7/01/07 ~ 6/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, as they pertain to financial audits.

In planning and performing our audit, we considered the Marin County District Attorney's Office internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting.

The management of the Marin County District Attorney's Office is responsible for establishing and maintaining an internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related



costs of policies and procedures of internal control over financial reporting. The objective of internal control over financial reporting is to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition and those transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of OES form 201. Because of inherent limitations in any internal control over financial reporting, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of internal control over financial reporting to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control over financial reporting policies and procedures in the following categories:

Accounting Controls

- Cash disbursement
- Cash receipts
- General ledger
- Payroll

Administrative Controls

- Financial reporting (OES form 201)
- Grant budget
- Cash management

Our consideration of internal control over financial reporting included all of the categories listed above. The purpose of our consideration of internal control over financial reporting was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the Program statements.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's program statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the program statements for the grant will not be prevented or detected by the entity's internal control.



Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County High Technology Theft Apprehension and Prosecution Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. G. Uhlenberg LLP

December 22, 2008
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) of the Marin County District Attorney's Office, for the grant awarded by the State of California, Governor's Office of Emergency Services, noted below, and have issued our report thereon dated December 22, 2008.

Grant Number

Audit Period

HT07070210

7/01/07 ~ 6/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance with laws, regulations, contracts, grant agreements and other matters applicable to personnel services, employee benefits, travel, consulting services, and operating expenses is the responsibility of the Marin County District Attorney's Office management. As part of obtaining reasonable assurance about whether the Program statements are free of material misstatement, we performed tests of the Marin County District Attorney's Office compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests did not disclose any material instances of noncompliance or other matters required to be reported under *Government Auditing Standards*.



This report is intended solely for the information and use of the State of California, Governor's Office of Emergency Services and the Marin County District Attorney's Office management, and is not intended to be, and should not be, used by anyone other than these specified parties.

C. G. Uhlenberg LLP

December 22, 2008
Redwood City, California

EXHIBITS

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND
PROSECUTION PROGRAM GRANT
STATUS OF CASH
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Grant Number HT07070210

RECEIPTS:

Grant Cash Received	\$ 1,505,626
Grantee Matched Funds	<u>486,915</u>
Total Receipts	1,992,541

EXPENDITURES

Grant Expenditures	<u>2,434,576</u>
Cash on hand at the end of the audit period	<u><u>\$ (442,035)</u></u>

EXHIBIT A

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND
PROSECUTION PROGRAM GRANT
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Grant Number HT07070210

	<u>BUDGET</u>	<u>EXPENDITURES CLAIMED</u>	<u>VARIANCE</u>	<u>GRANTEE MATCHED FUNDS</u>
Personnel services	\$ 327,497	\$ 327,497	\$ -	\$ -
Operating expenses	2,107,079	2,107,079	-	486,915
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grant expenditures	<u>\$ 2,434,576</u>	<u>\$ 2,434,576</u>	<u>\$ -</u>	<u>\$ 486,915</u>

EXHIBIT B

MARIN COUNTY DISTRICT ATTORNEY

HIGH TECHNOLOGY THEFT APPREHENSION AND
PROSECUTION PROGRAM GRANT
STATEMENT OF COSTS CLAIMED AND ACCEPTED
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	PER AUDIT			
	PER EXHIBIT B COST CLAIMED	COST ACCEPTED	COST QUESTIONED	COST RECOMMENDED FOR DISALLOWANCE
<u>Grant Number HT07070210</u>				
Personnel services	\$ 327,497	\$ 327,497	\$ -	\$ -
Operating expenses	2,107,079	2,107,079	-	-
Equipment	-	-	-	-
Grant expenditures	\$ 2,434,576	\$ 2,434,576	\$ -	\$ -

EXHIBIT C

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
NATHER, CA 95655

(1) RECIPIENT COUNTY OF MARIN	(4) GRANT AWARD NUMBER HT 0707 0210	(7) CONTACT PERSON HELEN DONAHEY
(1) IMPLEMENTING AGENCY DISTRICT ATTORNEY	(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER 94-6000519	(8) PHONE NUMBER 415-499-6383
(2) PROJECT TITLE HTTAP PROGRAM - ID THEFT	(6) BILLING PERIOD 07/01/07 - 09/30/07 CLAIM #1	(9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US
(3) ADDRESS 3501 CIVIC CENTER DRIVE ROOM 130 SAN RAFAEL, CA 94903	<input type="checkbox"/> FINAL	(10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:						
CATEGORY - REQUEST				HTT		
(A) PERSONAL SERVICES (+)				\$83,445		\$83,445
(B) OPERATING EXPENSES (+)				\$542,885		\$542,885
(C) EQUIPMENT (+)				\$0		\$0
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				(\$125,266)		(\$125,266)
(C) EQUIPMENT (-)				\$0		\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID				\$501,064		\$501,064

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Edward Berberian		10/31/07
FINANCIAL OFFICER	Peggy Toth		10/31/07

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	HTTAP PROGRAM - ID THEFT
(3) ADDRESS	3501 CIVIC CENTER DRIVE ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	HT 0707 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	94-6000519
(6) BILLING PERIOD	10/01/07 - 12/31/07 CLAIM #2
	<input type="checkbox"/> FINAL

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	415-499-6383
(9) E-MAIL ADDRESS	HDONAHEY@CO.MARIN.CA.US
(10) FAX NUMBER	415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:						
CATEGORY - REQUEST				HTT		
(A) PERSONAL SERVICES (+)				\$79,052		\$79,052
(B) OPERATING EXPENSES (+)				\$554,689		\$554,689
(C) EQUIPMENT (+)				\$0		\$0
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				(\$126,748)		(\$126,748)
(C) EQUIPMENT (-)				\$0		\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID				\$506,993		\$506,993

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Edward Berberian		<i>[Signature]</i>	
FINANCIAL OFFICER			
Peggy Toth		<i>[Signature]</i>	2/06/08

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT (1) IMPLEMENTING AGENCY	COUNTY OF MARIN DISTRICT ATTORNEY
(2) PROJECT TITLE	HTTAP PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER HT 0707 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER 94-6000519
(6) BILLING PERIOD 01/01/08 - 03/31/08 CLAIM #3

(7) CONTACT PERSON HELEN DONAHEY
(8) PHONE NUMBER 415-499-6383
(9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US
(10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:						
CATEGORY - REQUEST					HTT	
(A) PERSONAL SERVICES (+)					\$75,733	\$75,733
(B) OPERATING EXPENSES (+)					\$546,228	\$546,228
(C) EQUIPMENT (+)					\$0	\$0
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)					\$0	\$0
(B) OPERATING EXPENSES (-)					(124,392)	(\$124,392)
(C) EQUIPMENT (-)					\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID					\$497,569	\$497,569

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR Edward Berberian	SIGNATURE 	DATE 5/16/08
FINANCIAL OFFICER Peggy Toth	SIGNATURE 	

EXHIBIT D

STATE OF CALIFORNIA

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT (1) IMPLEMENTING AGENCY	COUNTY OF MARIN DISTRICT ATTORNEY
(2) PROJECT TITLE	HTTAP PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER HT 0707 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER 94-6000519
(6) BILLING PERIOD 01/01/08 - 03/31/08 CLAIM #4

(7) CONTACT PERSON HELEN DONAHEY
(8) PHONE NUMBER 415-499-6383
(9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US
(10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM: CATEGORY - REQUEST					HTT	
(A) PERSONAL SERVICES (+)					\$89,267	\$89,267
(B) OPERATING EXPENSES (+)					\$463,277	\$463,277
(C) EQUIPMENT (+)					\$0	\$0
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)					\$0	\$0
(B) OPERATING EXPENSES (-)					(\$110,509)	(\$110,509)
(C) EQUIPMENT (-)					\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID					\$442,035	\$442,035

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR Edward Berberian	SIGNATURE 	DATE 8-11-08
FINANCIAL OFFICER Peggy Toth	SIGNATURE 	DATE 8/8/08

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3550 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT (1) IMPLEMENTING AGENCY	COUNTY OF MARIN DISTRICT ATTORNEY
(2) PROJECT TITLE	HTTAP PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER HT 0707 0210	(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER 94-6000519
(6) BILLING PERIOD 04/01/03-05/30/08	<input checked="" type="checkbox"/> FINAL CLAIM #5

(7) CONTACT PERSON HELEN DONAHEY
(8) PHONE NUMBER 415-499-6383
(9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US
(10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM: CATEGORY - REQUEST					HTT	
(A) PERSONAL SERVICES (+)					\$1,203	\$1,203
(B) OPERATING EXPENSES (+)					\$1,203	\$1,203
(C) EQUIPMENT (+)					\$0	\$0
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)					\$0	\$0
(B) OPERATING EXPENSES (-)					<\$1,203>	<\$1,203>
(C) EQUIPMENT (-)					\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID					\$1,203	\$1,203

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR Edward Berberian	SIGNATURE	DATE
FINANCIAL OFFICER Peggy Toth		

EXHIBIT D